

**U.S. Government Standard General Ledger****SECTION VI. USSGL Crosswalks - Reclassified Statements**

This section includes crosswalks for use in fiscal 2005. These crosswalks map USSGL accounts to external reports in accordance with FMS Volume I, TFM, Part 2, Chapter 4700, Transmittal Letter 623, dated May 6, 2005.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by FMS:

**Fiscal 2005 Reporting:****Page Number**

- Reclassified Balance Sheet..... VI - 3
- Reclassified Statement of Net Cost..... VI - 11
- Reclassified Statement of Changes in Net Position..... VI - 17

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